

Annual Budget Financial Summary

Budget Summary Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2003 BUDGET	FY 2004 BUDGET	FY 2005 FINAL
GENERAL FUND			
CARRYOVER FROM PRIOR YEAR	\$ 19,400,000	\$ 11,581,568	\$ 11,600,000
PROPERTY TAX REVENUE ⁽¹⁾	\$ 188,600,000	\$ 199,750,958	\$ 269,553,640
NON-PROPERTY TAX REVENUE			
OTHER LOCAL TAXES			
Sales Tax	\$ 130,205,875	\$ 124,550,024	135,780,787
Safety Sales Tax	4,246,000	3,397,853	3,932,596
Property Transfer Tax	6,300,000	8,472,719	10,573,253
Transient Occupancy Tax	56,676,190	57,998,226	62,781,514
Subtotal Other Local Taxes	\$ 197,428,065	\$ 194,418,822	\$ 213,068,150
LICENSES AND PERMITS			
General Business Taxes	\$ 10,320,000	\$ 10,039,000	\$ 12,935,000
Other Regulatory Licenses	355,500	379,500	379,500
Bicycle Licenses	17,650	16,250	16,250
Street and Curb Permits	54,000	64,000	64,080
Other Licenses and Permits	5,683,861	5,686,521	6,650,545
Parking Meter Revenue	5,196,260	7,236,815	6,636,815
Subtotal Licenses and Permits	\$ 21,627,271	\$ 23,422,086	\$ 26,682,190
FINES, FORFEITURES, AND PENALTIES			
California Vehicle Code Violations	\$ 6,630,000	\$ 6,230,000	\$ 7,344,809
Other California and Municipal Violations	596,642	1,517,642	596,642
City Parking Violations	16,458,027	17,159,472	17,171,472
Litigation Awards and Cost Recovery	3,202,900	4,464,633	6,890,941
Subtotal Fines, Forfeitures, and Penalties	\$ 26,887,569	\$ 29,371,747	\$ 32,003,864
REVENUE FROM MONEY AND PROPERTY			
Interest Earnings	\$ 5,900,000	\$ 1,200,223	\$ 1,200,223
Franchises	54,234,644	52,086,577	56,782,641
Balboa Park Rents and Concessions	390,000	923,000	969,000
Mission Bay Park Rents and Concessions	20,085,000	20,044,000	23,181,000
Other Parks and Recreation Facilities Rents and Concessions	98,630	2,329,408	2,012,775
Centre City Rents	1,145,000	1,541,000	1,571,000
Other Rents and Concessions	6,095,520	6,571,228	6,611,419
Subtotal Revenue from Money and Property	\$ 87,948,794	\$ 84,695,436	\$ 92,328,058
REVENUE FROM OTHER AGENCIES			
Motor Vehicle License Fees ⁽¹⁾	\$ 72,200,000	\$ 74,893,491	\$ 9,865,939
Other State Grants and Allocations	5,854,171	9,121,533	9,161,533
Federal Grants	175,000	-	487,317
Revenue from Other Sources	732,617	458,124	1,193,094
Unified Port District Reimbursement	833,765	833,765	833,765
Subtotal Revenue from Other Agencies	\$ 79,795,553	\$ 85,306,913	\$ 21,541,648

(1) In Fiscal Year 2005, State Legislation eliminated the VLF Backfill and increased the City's share of Property Tax by an equivalent amount. The Fiscal Year 2005 Property Tax Budget also reflects the City's \$17.3 million "contribution" to the state.

Annual Budget Financial Summary

Budget Summary Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

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CHARGES FOR CURRENT SERVICES			
Library Revenue	\$ 1,750,774	\$ 2,056,099	\$ 1,836,460
Golf Course Revenue	180,000	209,000	265,000
Swimming Pool Revenue	1,320,050	1,287,920	1,806,715
Miscellaneous Recreation Revenue	2,832,973	3,301,478	3,233,305
Cemetery Revenue	643,000	700,600	804,600
Repair and Damage Recoveries	62,000	60,000	60,000
Election Fees	4,500	11,500	4,500
Planning and Miscellaneous Filing Fees	194,480	192,580	193,880
Police Services	2,027,000	2,710,000	3,042,000
Emergency Medical Services	177,914	183,000	152,500
Fire Services	3,349,970	1,927,550	7,770,736
Engineering Services	3,345,073	4,798,710	5,934,213
Redevelopment Services	1,592,321	1,592,321	1,800,694
Services to Unified Port District	2,550,000	2,832,000	3,000,000
Parking Citation Processing	145,000	145,000	145,000
Other Services	2,795,985	3,400,262	3,809,979
Services to Transient Occupancy Tax Fund	696,086	611,086	611,086
Engineering Services to Other City Funds	14,340,909	13,916,990	12,574,080
Facilities Maintenance Services to Other City Funds	2,758,961	3,649,060	3,674,577
Community Services to Other City Funds	886,594	265,000	272,950
General Government and Financial Services to Other City Funds	22,393,489	22,357,112	25,183,071
Real Estate Assets Services to Other City Funds	1,127,832	1,127,832	1,137,380
Miscellaneous Services to Other City Funds	3,471,810	3,567,194	5,289,800
Subtotal Charges for Current Services	\$ 68,646,721	\$ 70,902,294	\$ 82,602,526
TRANSFERS FROM OTHER FUNDS			
Transient Occupancy Tax Fund	\$ 12,751,447	\$ 18,716,357	\$ 32,841,197
Engineering Services to Other City Funds	6,879,118	6,847,153	7,093,379
Street Maintenance Services to Other City Funds	5,032,589	5,032,589	5,042,385
General Government and Financial Services to Other City Funds	248,120	247,850	247,850
Real Estate Assets Services to Other City Funds	50,000	-	-
Miscellaneous Services to Other City Funds	892,449	939,372	1,677,537
Environmental Growth Fund	4,388,546	691,932	2,191,932
Other Transfers and Contributions	7,881,312	10,215,224	18,079,765
Subtotal Transfers from Other Funds	\$ 38,123,581	\$ 42,690,477	\$ 67,174,045
OTHER REVENUE			
Sale of Personal Property	180,968	180,968	186,868
Miscellaneous Revenue	692,000	692,000	692,000
Subtotal Other Revenue	\$ 872,968	\$ 872,968	\$ 878,868
TOTAL NON-PROPERTY TAX REVENUE	\$ 521,330,522	\$ 531,680,743	\$ 536,279,349
TOTAL GENERAL FUND BALANCE AND REVENUE	\$ 729,330,522	\$ 743,013,269	\$ 817,432,989

Annual Budget Financial Summary

Budget Summary Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2003 BUDGET	FY 2004 BUDGET	FY 2005 FINAL
DEBT SERVICE AND TAX FUNDS			
BALANCES FROM PRIOR YEAR	\$ 2,121,112	\$ 5,230,635	\$ 5,644,635
PROPERTY TAX REVENUE			
Bond Interest and Redemption	\$ 2,228,663	\$ 2,093,501	\$ 2,143,541
Zoological Exhibits	4,995,852	5,407,910	5,843,760
Total Property Tax Revenue	\$ 7,224,515	\$ 7,501,411	\$ 7,987,301
NON-PROPERTY TAX REVENUE			
Tax Anticipation Notes	\$ 3,561,796	\$ 3,211,118	\$ 1,614,405
Total Non-Property Tax Revenue	\$ 3,561,796	\$ 3,211,118	\$ 1,614,405
REVENUE RESERVED FOR FUTURE OBLIGATIONS	\$ (1,917,334)	\$ (5,160,979)	\$ (2,109,369)
TOTAL DEBT SERVICE AND TAX FUND BALANCES AND REVENUE	<u>\$ 10,990,089</u>	<u>\$ 10,782,185</u>	<u>\$ 13,136,972</u>
SPECIAL REVENUE FUNDS			
BALANCES FROM PRIOR YEAR	\$ 55,208,054	\$ 54,252,817	\$ 86,155,985
NON-PROPERTY TAX REVENUE			
OTHER LOCAL TAXES			
Sales Tax	\$ 64,584,715	\$ 64,735,394	\$ 64,098,658
Safety Sales Tax	-	2,800,200	2,796,600
Transient Occupancy Tax	51,523,809	61,092,733	57,074,104
Facilities Benefits Assessments	1,338,057	1,410,073	1,625,010
Subtotal Other Local Taxes	\$ 117,446,581	\$ 130,038,400	\$ 125,594,372
REVENUE FROM MONEY AND PROPERTY			
QUALCOMM Stadium	\$ 13,963,300	\$ 12,089,200	\$ 9,938,737
Midway and Sports Arena Leases	2,610,641	3,068,554	3,223,545
Franchises ⁽¹⁾	11,882,300	48,948,209	50,015,590
Interest Earnings	1,656,275	1,233,478	1,187,818
Miscellaneous	6,000	417,011	397,781
Subtotal Revenue from Money and Property	\$ 30,118,516	\$ 65,756,452	\$ 64,763,471
REVENUE FROM OTHER AGENCIES			
Gas Tax	\$ 22,915,352	\$ 23,075,619	\$ 23,532,052
TransNet Funds	58,341,906	57,083,661	29,341,467
Storm Drain Fees	6,035,911	6,035,911	6,046,746
Miscellaneous	420,001	414,466	714,496
Federal Seized Assets	800,000	800,000	800,000
Library Grant	1,200,000	1,306,897	565,103
CDBG Federal Grant	1,260,497	1,298,000	1,326,000
AB 2928 - Transportation Relief	3,500,000	2,600,000	-
Other Agencies	4,526,000	4,603,000	4,695,100
Subtotal Revenue from Other Agencies	\$ 98,999,667	\$ 97,217,554	\$ 67,020,964

(1) Beginning in Fiscal Year 2004 franchise revenue includes revenue from the undergrounding utilities surcharge.

Annual Budget Financial Summary

Budget Summary Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

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TRANSFERS FROM OTHER FUNDS			
Transfers from Transient Occupancy Tax Fund	\$ 30,136,360	\$ 23,304,849	\$ 33,528,420
Transfers Miscellaneous	1,471,791	823,621	9,073,852
Transfers from Landscape Maintenance Districts	426,022	426,022	483,469
Transfers from General Fund	2,784,639	2,478,789	1,400,913
Transfers from Gas Tax Fund	21,458,236	19,548,124	18,994,953
Transfers from TransNet Fund	5,654,416	9,237,466	10,877,297
Transfers from AB 2928 - Transportation Relief Fund	4,471,520	3,700,000	-
Transfers from Water and Sewer Funds	2,300,000	3,040,466	3,300,795
Subtotal Transfers from Other Funds	\$ 68,702,984	\$ 62,559,337	\$ 77,659,699
OTHER REVENUE			
Unlicensed Driver Vehicle Impound Fee	\$ 988,000	\$ 1,200,000	\$ 1,165,000
Facility Fees	250,000	250,000	246,465
Tonnage Fees	265,335	265,335	317,200
Permit Application Fees	2,800	2,800	-
Street Services	1,683,873	-	-
Paramedic Limited Liability Company Fees	6,921,642	7,823,188	9,091,052
Bond Proceeds			19,622,151
Miscellaneous	3,122,737	11,608,595	4,171,690
Subtotal Other Revenue	\$ 13,234,387	\$ 21,149,918	\$ 34,613,558
TOTAL NON-PROPERTY TAX REVENUE	\$ 328,502,135	\$ 376,721,661	\$ 369,652,064
REVENUE RESERVED FOR FUTURE OBLIGATIONS	\$ (95,288,650)	\$ (143,196,422)	\$ (156,577,090)
TOTAL SPECIAL REVENUE FUND BALANCES AND REVENUE	\$ 288,421,539	\$ 287,778,056	\$ 299,230,959
ENTERPRISE FUNDS			
AIRPORTS FUND			
BALANCE FROM PRIOR YEAR	\$ 6,469,027	\$ 7,333,159	\$ 8,413,300
REVENUE			
CIP Grants	\$ 3,041,394	\$ 400,000	\$ -
Interest	280,000	200,000	300,000
Operating Grants	128,704	-	-
Leases - Aviation/Non-Aviation	175,600	2,641,588	2,975,845
Leases to Other City Departments	55,500	265,923	295,169
Airport Fees	95,023	396,482	469,262
Miscellaneous Revenue	-	272,228	20,000
Revenue For Future Obligations/CIP	(7,703,205)	(8,799,756)	(9,621,866)
TOTAL AIRPORTS FUND BALANCE AND REVENUE	\$ 2,542,043	\$ 2,709,624	\$ 2,851,710

Annual Budget Financial Summary

Budget Summary Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2003 BUDGET	FY 2004 BUDGET	FY 2005 FINAL
DEVELOPMENT SERVICES FUND			
BALANCE FROM PRIOR YEAR	\$ 3,898,863	\$ (1,073,256)	\$ 6,790,206
REVENUE			
Building Permits/Plan Check Fees	\$ 8,627,181	\$ 12,816,850	\$ 12,456,070
Structural, Electrical, Mechanical and Combination Permits	15,762,512	16,302,663	14,504,723
Engineering and Development Fees	713,437	291,408	344,460
Interest	-	-	530,000
Other Fees and Revenue	1,152,313	1,837,939	1,581,515
Zoning and Sign Permit Revenue	486,392	506,173	598,324
Development and Environmental Planning	3,119,850	4,512,012	5,207,648
Fire Plan Check and Inspection	-	1,895,000	1,974,271
TransNet	500,000	530,000	548,550
Water/Sewer Reimbursement	1,991,201	2,298,951	2,653,390
Subdivision Permits	11,460,295	16,970,561	19,586,990
Revenue for Future Obligations	(5,720,118)	(1,155,867)	(7,538,746)
TOTAL DEVELOPMENT SERVICES FUND BALANCE AND REVENUE	\$ 41,991,926	\$ 55,732,433	\$ 59,237,401
GOLF COURSE FUND			
BALANCE FROM PRIOR YEAR	\$ 5,605,435	\$ 7,299,215	\$ 10,402,511
REVENUE			
Golf Fees	\$ 9,787,375	\$ 10,536,491	\$ 10,059,929
Rents and Concessions	734,800	995,011	1,464,045
Interest	215,900	215,900	215,900
Miscellaneous Revenue	-	-	-
Revenue Reserved for Transfer - CIP	(1,150,000)	(580,000)	(3,200,000)
Revenue For Future Obligations	(7,646,564)	(9,637,244)	(8,616,133)
TOTAL GOLF COURSE FUND BALANCE AND REVENUE	\$ 7,546,946	\$ 8,829,373	\$ 10,326,252
RECYCLING FUND			
BALANCE FROM PRIOR YEAR	\$ 10,114,724	\$ 7,818,019	\$ 8,182,796
REVENUE			
Recycling Fees	\$ 10,650,000	\$ 11,025,000	\$ 11,380,000
Interest Revenue	800,000	650,000	400,000
SB 332 Revenue	425,000	800,000	800,000
Transfer of Navy and Other Exempt Tonnage Subsidy	711,480	620,000	860,000
Facility Franchise Fee Apportionment	2,300,000	2,300,000	1,700,000
Curbside Recycling Revenue	1,250,000	1,100,000	2,100,000
State Grants	436,000	536,000	487,000
Other Revenue	20,000	40,000	153,400
Revenue for Future Obligations	(5,181,129)	(3,370,269)	(2,774,511)
TOTAL RECYCLING FUND BALANCE AND REVENUE	\$ 21,526,075	\$ 21,518,750	\$ 23,288,685

Annual Budget Financial Summary

Budget Summary Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2003 BUDGET	FY 2004 BUDGET	FY 2005 FINAL
REFUSE DISPOSAL FUND			
BALANCE FROM PRIOR YEAR	\$ 8,103,863	\$ 6,862,958	\$ 16,199,934
REVENUE			
Interest	\$ 2,500,000	\$ 1,700,000	\$ 1,550,000
Grants	850,000	-	-
Green Fees	1,573,000	1,608,000	1,640,000
General Fund Loan Repayment for Operations Station	960,124	960,124	960,124
Miscellaneous Revenue	1,494,700	1,440,000	1,335,311
Disposal Fees	28,351,000	28,386,000	29,660,000
Revenue Reserved for Transfer - CIP	(8,512,000)	(6,363,000)	(5,150,000)
Revenue for Future Obligations	(5,255,103)	(1,958,964)	(12,238,862)
TOTAL REFUSE DISPOSAL FUND BALANCE AND REVENUE	\$ 30,065,584	\$ 32,635,118	\$ 33,956,507
SEWER FUND			
BALANCE FROM PRIOR YEAR	\$ 197,569,129	\$ 159,982,975	\$ 163,301,398
REVENUE			
Bond Proceeds	\$ 213,110,000	\$ 213,110,000	\$ 313,627,118
Contributions in Aid	1,200,000	7,083,111	5,482,698
Grant Receipts	3,691,054	963,198	605,718
Capacity Charges	15,000,000	18,000,000	17,000,000
State Revolving Fund Proceeds	18,516,392	3,163,039	20,980,158
Sewer Service Charges	178,324,583	208,488,168	224,000,000
New Sewer Service Connections	150,000	200,000	200,000
Sewage Treatment Plant Services	62,738,426	69,043,573	63,104,427
Services Rendered to Others	5,617,035	7,385,170	6,872,066
Other Revenue	229,389	287,400	261,497
Interest	14,500,000	14,500,000	5,000,000
Cogeneration Electric Power Sales	818,279	1,009,000	1,101,870
Revenue Reserved for Transfer - CIP	(333,981,657)	(240,615,173)	(308,595,214)
Revenue Reserved for Future Obligations	(67,942,172)	(116,366,734)	(172,746,359)
TOTAL SEWER FUND BALANCE AND REVENUE	\$ 309,540,458	\$ 346,233,727	\$ 340,195,377

Annual Budget Financial Summary

Budget Summary Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2003 BUDGET	FY 2004 BUDGET	FY 2005 FINAL
WATER FUND			
BALANCE FROM PRIOR YEAR	\$ 173,214,675	\$ 160,785,154	\$ 176,185,695
REVENUE			
Bond Proceeds	\$ 88,036,504	\$ 78,326,200	\$ 66,074,570
Capacity Charges	16,901,900	17,243,300	16,916,000
Change in Anticipated Financing Proceeds	(10,501,504)	-	-
Contributions in Aid	350,000	2,936,632	175,000
Grant Receipts	3,132,400	3,754,963	4,372,495
Change in Anticipated Contributions	(2,654,427)	93,276	-
Non-Operating Federal Grants	500,000	-	-
Reimbursement from Capital Outlay Fund	367,100	114,700	114,700
Water Sales	209,164,239	225,460,239	243,698,739
Reclaimed Water	1,889,300	2,661,000	3,279,000
Land and Building Rentals	3,530,172	3,742,872	3,871,032
New Water Services	1,468,700	1,648,000	2,100,000
Sale of Discarded Materials and Facilities	18,400	14,000	14,000
Interest	9,740,200	9,408,000	4,532,000
Damages Recovered	310,400	290,200	290,200
Services Rendered to Others	7,376,254	7,362,716	7,723,195
Service Charges	445,400	453,400	509,000
Other Revenue	361,600	1,255,454	379,685
Lakes Recreation	1,109,100	1,422,200	1,402,600
Revenue Reserved for Transfer - CIP	(63,606,782)	(68,026,994)	(57,563,517)
Revenue Reserved for Future Obligations	(174,052,392)	(158,020,946)	(173,021,977)
TOTAL WATER FUND BALANCE AND REVENUE	\$ 267,101,239	\$ 290,924,366	\$ 301,052,417
TOTAL ENTERPRISE FUND BALANCES AND REVENUE	\$ 680,314,271	\$ 758,583,391	\$ 770,908,349
TOTAL OPERATING BUDGET	\$ 1,709,056,421	\$ 1,800,156,901	\$ 1,900,709,269

Annual Budget Financial Summary

Budget Summary Schedules

SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2003 BUDGET	FY 2004 BUDGET	FY 2005 FINAL
CAPITAL IMPROVEMENTS PROGRAM FUNDS			
OTHER LOCAL TAXES			
Sales Tax/Capital Outlay	\$ 183,500	\$ 380,860	\$ 125,000
REVENUE FROM OTHER AGENCIES			
Reimbursements From Other Agencies	\$ 17,980,800	\$ 5,642,500	\$ 26,847,884
Federal Grants	30,937,812	26,685,493	18,023,960
TransNet	14,029,741	14,333,600	15,193,657
Proposition A Bikeways	211,400	600,000	-
Gas Tax	140,000	-	-
State Grants	27,105,503	12,472,148	22,423,127
Subtotal Revenue From Other Agencies	\$ 90,405,256	\$ 59,733,741	\$ 82,488,628
OTHER REVENUES			
Special Assessments	\$ 25,915,490	\$ 39,379,162	\$ 57,534,382
Revenue From Other Funds	11,215,862	7,906,430	13,702,100
Miscellaneous Revenue	38,811,673	56,336,564	58,503,646
Lease Revenue Bonds	11,352,683	52,376,444	77,024,881
Commercial Paper	32,583,093	29,345,662	19,622,152
Undergrounding Utility District	-	37,593,119	64,453,586
Subtotal Other Revenues	\$ 119,878,801	\$ 222,937,381	\$ 290,840,747
REVENUE FROM UTILITIES			
Sewer Revenue	\$ 137,326,082	\$ 118,762,099	\$ 152,950,480
Water Revenue	63,606,782	65,753,155	56,887,496
Subtotal Revenue from Utilities	\$ 200,932,864	\$ 184,515,254	\$ 209,837,976
TOTAL CAPITAL IMPROVEMENTS REVENUE	\$ 411,400,421	\$ 467,567,236	\$ 583,292,351
TOTAL COMBINED BUDGET REVENUES	<u>\$ 2,120,456,842</u>	<u>\$ 2,267,724,137</u>	<u>\$ 2,484,001,620</u>
Less: Interfund Transactions	\$ (169,317,997)	\$ (175,076,662)	\$ (191,245,207)
NET TOTAL COMBINED BUDGET REVENUES	<u>\$ 1,951,138,845</u>	<u>\$ 2,092,647,475</u>	<u>\$ 2,292,756,413</u>